Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
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1 May 1983

CONFIDENTIAL

Mr. K. Walter Davidson, M.L.A.
Speaker of the Legislative Assembly
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Mr. Speaker:

While carrying out my duties as Auditor General of British Columbia a serious matter has come to my attention which, under Section 11 of the Auditor General Act, I am reporting to you as the representative of the Legislative Assembly. In so doing I am supported by the advice of members of my Advisory Council and of counsel.

As part of my regular duties under Section 6 of the Auditor General Act I undertook an extensive review of certain types of expenditures for the period from 1 April 1981 to 31 March 1982 in all nineteen ministries of the Government of British Columbia.

The examination of all ministries commenced in September 1982. During this work I became concerned about expenditures of the Ministry of Tourism and decided to extend my review beyond the normal audit procedures. On 11 February 1983 I so advised Dr. James Rae, the Deputy Minister of Tourism. My Office has pursued its examination since that date but the work is not yet complete.

.../2

My examination thus far discloses in the Ministry of Tourism an unusually high incidence of what appears to be departures from established government policies and procedures as well as departures from what I consider sound management practices in handling of funds of the Province. Particulars of some of these departures are set out in the attached memorandum.

I am continuing my examination and an important consideration is and will be the retention and protection of all relevant documents. I will report my findings to the Legislative Assembly as soon as possible.

Very truly yours,

Erma Morrison

(Mrs.) Erma Morrison, F.C.A.
Auditor General

EM/bh

Attachment

Illustrative Departures from Established Government Policies and Procedures in the Ministry of Tourism

- Payment of claims for travel and other expenses not properly allowable
- Inadequate or improper authorization of disbursements
- Duplicate payments
- Apparent circumvention of prescribed regulations through third party billings and payment of unnecessary commissions and fees
- Deficiencies in documentation and in support and review of disbursements
- Failure to exercise responsibility throughout the expenditure process
- Avoiding required approvals by subdivision of disbursements
- Cash advances obtained outside the regular system
- Bank accounts maintained outside the Government accounting system
- Non-observance of Government contracting requirements
- Questionable allocation of expenses to codes, accounts and votes

1 May 1983

PROVINCE OF BRITISH COLUMBIA
OFFICE OF THE AUDITOR GENERAL

SECOND SPECIAL REPORT

TO THE LEGISLATIVE ASSEMBLY
ON THE EXPENDITURES OF THE
MINISTRY OF TOURISM

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

The Honourable K. Walter Davidson
Speaker of the Legislative Assembly
Province of British Columbia

Sir:

I submit this report to the Legislative Assembly of the Province of British Columbia on the matter of expenditures in the Ministry of Tourism in accordance with section 11 of the Auditor General Act, R.S.B.C. 1979, chapter 24.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
18 July 1983

MINISTRY OF TOURISM

EXPENDITURE REVIEW

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OVERVIEW

The dangers inherent in any uncontrolled situation lie far beyond those specific and proven instances established within a defined period of time or a specific area of examination.

That is why I considered it my responsibility to indicate to the Legislative Assembly my concerns in regard to expenditures of the Ministry of Tourism during the fiscal year ended 31 March 1982 and why this fuller report is submitted now.

This report deals only with a segment of the activities of the Ministry and only with matters arising from transactions in the 1982 fiscal year. It does not include matters where the results of the examination are still incomplete or inconclusive.

My conclusions, based on extensive and detailed examination of the records available to my staff are that:

- the conduct of the operation of the Ministry of Tourism during the 1982 fiscal year, with particular regard to its Marketing operation, failed to comply with established government policies and procedures or with sound financial management and administration; and

- the extreme latitude permitted and the lack of control exercised in regard to expenditures in the Ministry of Tourism during the 1982 fiscal year created a situation of serious import in regard to the use of public funds.

My reasons for reporting on this major breakdown in the exercise of controls within this Ministry are not only to report its failure but also to emphasize the constant need for the exercise of sound management and accountability at every level of responsibility in all areas of government.

My concerns are the vulnerability of public funds and the potential for their abuse within a system which was designed for their protection.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
15 July 1983

INTRODUCTION

Background

My Office conducted a review of certain discretionary types of expenditures with particular focus on travel expenses in all ministries of the government for the year ended 31 March 1982. A report on all ministries, with the exception of Tourism, was contained in my Annual Report for that year. The audit in the Ministry of Tourism is still not completed but because of the extent of the deficiencies found, and the significant potential for abuse associated with them, I consider that I should report as fully as possible at this time. My Special Report on this subject, dated 1 May 1983, indicated the main areas of concern. It was tabled in the Legislative Assembly on 24 June 1983.

This Report

The purpose of this Second Special Report is to direct attention toward areas where action is needed to improve systems and procedures, management practices, and accountability. Each of the specific areas of concern referred to in my Special Report of 1 May 1983 is addressed. While the sections are interrelated and together accentuate the

gravity of the situation, they have been presented as entities without an attempt to place them in sequence or in a particular order of significance.

Audit Coverage

The audit work initially planned and conducted in this Ministry was the same as that performed in all other ministries. However, the initial audit of travel expenses in the Ministry of Tourism revealed significant deviations from government guidelines and regulations. In following up these deviations my staff discovered that travel and related items were frequently recorded in account categories other than travel. We therefore reviewed additional expense accounts and increased the number of employees included in our audit coverage. We also reviewed transactions between the Ministry and the major Agencies it engages to conduct its advertising and promotional work.

Audit Assessment

The deficiencies found to date reflect a failure to exercise responsibility throughout all levels of the expenditure process. Sound procedures were not established to guide employees nor were systems established to monitor their actions. Management has fallen short of discharging its

financial management and control responsibilities particularly with respect to the marketing function. Since marketing is a major activity accountability is lacking in this Ministry.

Based on the findings to date I conclude that:

- the conduct of the operation of the Ministry of Tourism during the 1982 fiscal year, with particular regard to its Marketing operation, failed to comply with established government policies and procedures or with sound financial management and administration; and

- the extreme latitude permitted and the lack of control exercised in regard to expenditures in the Ministry of Tourism during the 1982 fiscal year created a situation of serious import in regard to the use of public funds.

Future Reporting

I have now reported on the serious weaknesses found to date in this Ministry. Our work continues and, if circumstances warrant, I will present further audit findings either in another Special Report or in my next Annual Report as may seem most appropriate.

NONOBSERVANCE OF GOVERNMENT CONTRACTING REQUIREMENTS

Policies with respect to consulting and fee-for-service contracts are established by Treasury Board. During the period covered by our review these policies were promulgated to ministries by means of Treasury Board Directives (TBD), specifically TBD 5/81 dated 31 May 1980 and TBD 3/82 dated 11 August 1981. Both directives clearly required that prior Treasury Board approval was necessary for contracts exceeding $25,000. They also contained other policy provisions concerning terms, conditions and contract format.

The Ministry of Tourism entered into arrangements with several agencies in connection with its advertising and promotional programs for the 1982 fiscal year. We examined arrangements made with the three principal agencies engaged by the Ministry, and found significant deficiencies in each case, including a failure to comply with prescribed policies.

Details of the arrangements with these three agencies, and our specific concerns regarding each, are described in this section.

Agency "A"

The Ministry arranged with the Vancouver branch of a major national advertising agency to act as its agency of record to "... within the context of the budget of $4,107,000 ... create and place advertising and be involved in other marketing, promotional and public relations activities ..." as directed by the Assistant Deputy Minister, Marketing or his designate. This arrangement was set out in a letter to the Agency from the Assistant Deputy Minister, Marketing.

We found the following deficiencies with respect to this arrangement.

- There was no formal contract between the Ministry and the Agency, and the appointment letter referred to above did not specify important matters normally expected to be covered in a contractual arrangement. For example, terms were not established with respect to allowable expenditures, required documentary support or chargeable fees.

- Specific Treasury Board approval of the arrangement with the Agency was not obtained as required by TBD 5/81.

- Payments to the Agency with respect to goods and services provided in the 1982 fiscal year amounted to $5,316,525 which was $1,209,525 in excess of the amount of $4,107,000 stated in the appointment letter.

Agency "B"

The Ministry contracted for the services of a Vancouver firm to provide assistance with a marketing promotional tour of nine cities in West Germany. The tour took place in November 1981, and involved two senior Ministry officials, and others familiar with tourism promotion.

The contract, dated 3 April 1981, provided for consulting services from April 1981 to February 1982 and was subject to a ceiling of $75,000. The contractor formally accepted the contract on 11 September 1981.

These contractual arrangements failed to comply with established policies and procedures in several respects.

- Treasury Board approval was not obtained prior to the awarding of the contract. Work on the contract began in April 1981, and billings totalling $19,561 had been submitted by the contractor before Treasury Board approval was obtained on 24 August 1981.

- Contract terms and conditions with respect to costs and fees were not adequately defined. As a result Ministry personnel could not determine whether charges were appropriate, and accordingly approved billings as submitted.

- The Agency billed a total of $114,128 on this contract. The Ministry neither amended the contract to reflect the $39,128 cost overrun, nor sought supplementary Treasury Board approval for the excess amount.

- A control form required by the Office of the Comptroller General to monitor payments against the contract was discontinued by the Ministry when payments approached the contract ceiling of $75,000.

- Three contract billings totalling $29,115 were processed in an unusual manner. Instead of being submitted by Agency "B" directly to the Ministry for payment, the billings were made to Agency "A". Agency "A" then added handling charges and submitted billings for reimbursement through its regular process of billing the Ministry for advertising and other services. This method of processing these transactions had the effect of disguising the true contract cost, and circumventing Treasury Board approval requirements.

- The contract called for invoices to be "... supported by copies of receipted invoices or other evidence of payment ...". The Agency sent 13 invoices totalling $114,128 to the Ministry: ten directly and three through Agency "A". We found that only one of these invoices on file at the Office of the Comptroller General had supporting documentation attached, and that was for an amount of only $844.

Agency "C"

The Ministry retained the advertising, public relations and promotional services of another advertising agency during the 1982 fiscal year. Responsibilities included "... Royal Hudson - advertising and public relations $82,000", and "... special events and projects as indicated by the Ministry throughout the year." No dollar estimate or limit was specified for the latter assignment. These arrangements were contained in a letter to the Agency from the Assistant Deputy Minister, Marketing.

The following deficiencies were observed with respect to these arrangements.

- No contract was entered into with the Agency. Thus terms and conditions were never clearly defined.

- Treasury Board approval was not obtained for the arrangement, which eventually involved a total outlay of $117,314.

- Billings by Agency "C" of $13,000 for the Royal Hudson advertising program, and $37,624 for other promotional activities were processed for payment through Agency "A". This Agency added handling charges and in turn submitted a billing to the Ministry for reimbursement. These transactions circumvented payment controls maintained by the Office of the Comptroller General, understated the amount recorded as having been spent on these programs and added unnecessarily to Government costs.

CIRCUMVENTION OF CONTROL SYSTEMS AND UNNECESSARY PAYMENT OF AGENCY COMMISSIONS AND FEES

We found that the Ministry was using Agencies to process a significant number of transactions which it should have processed itself. These transactions had been arranged directly by the Ministry and the only involvement of the Agency was to pay the supplier and to subsequently bill the Ministry.

All invoices routed through Agencies and subsequently paid by the Ministry included a fee or commission for this service. Fees varied in amount but commission was usually applied at 17.6%. The Ministry paid double commissions or fees in cases where invoices were routed through two Agencies. For example, a payment of $900 in salary to an individual was increased by charges of $159 and $100 by Agencies "C" and "A" respectively before being paid by the Ministry.

Payments that the Ministry processed through Agency "A" included:

- travel expenses of Ministry employees;
- cash payments to employees;
- employee parking expenses;

- salary costs of staff working in Ministry offices;
- office supplies;
- office equipment rental; and
- costs which exceeded contract limits.

In addition to increasing costs, processing transactions in this manner had the following effects.

- The actual supplier of the goods or services was not reflected in the records.

- The dollar amount of the transaction was recorded in the wrong account.

- Documentation was seldom provided, or expected, to support the Agency invoice.

As a result, staff in the Office of the Comptroller General approved these transactions for payment without being aware of the actual supplier or of the services received.

PAYMENT OF CLAIMS FOR TRAVEL EXPENSES NOT PROPERLY ALLOWABLE

The Financial Administration Act assigns responsibility for management of the financial function and outlines the duties and functions of the Treasury Board, the Comptroller General, and of Ministries. Responsibility for policy, procedures and implementation as they relate to travel are considered to be assigned as follows: policy is primarily a concern of the Treasury Board, procedures a concern of the Office of the Comptroller General, and implementation a concern of individual Ministries.

During our review it became evident that this Ministry frequently failed to follow policies and procedures established by these central agencies of Government. We found numerous examples where employee claims contained one item that should not have been allowed. We also found multiple irregularities occurring in single claims as illustrated by the three examples summarized below.

Claim #1

- The per diem rate claimed was in excess of the allowable amount.

- Taxi fares were not supported or explained as required by regulations.

- Out of Canada travel authorization covered the period 30 May to 4 June. The individual did not return until 8 June.

- Actual travel costs were $1,818 over the approved estimate of $1,200.

- An accommodation allowance was claimed while on an overseas flight.

- The claimant approved his own travel voucher.

- The voucher was not added correctly.

Claim #2

- An overseas trip was extended nine days without required approval by the Minister of Finance.

- Actual travel costs were $4,288 over the approved estimate of $1,300.

- The employee's airline ticket and accommodation costs were charged to the wrong account.

- Full per diem meal allowances were claimed for each day of the trip even though eleven meals were provided separately at government expense.

- The travel agent billed and was paid $681 more than the amount shown on a copy of the airline ticket.

- Accommodation at all locations was shown for two people. However, the employee did not explain nor did the Ministry determine whether this resulted in additional costs.

- Consecutively numbered airport taxi receipts were provided as support for payments claimed to have been incurred 18 days apart.

- Costs were claimed on the employee's travel voucher for services that were also paid for in the hotel accommodation package.

Claim #3

- A meal allowance was claimed and paid twice for the same day.

- A claim was made for a three-minute personal telephone call as allowed by regulations. An official of B.C. Telephone Company advised that a three minute call from that location would cost not more than $15 as opposed to the $108 charged.

- Full meal allowances were claimed even though two meals were paid for directly by the government.

- The deposit for the individual's hotel bill was charged to the wrong account.

Further work is needed to complete our audit of travel and related expenses.

DEFICIENCIES IN DOCUMENTATION AND IN AUTHORIZATION OF DISBURSEMENTS

Many of the irregularities we found with respect to travel expenses (Page 14) were compounded by deficiencies with respect to their authorization and the documentation supporting them. These deficiencies also apply to payments made to Agencies with which this Ministry transacts much of its business.

Invoices from these Agencies were approved by the Ministry's Vancouver Marketing Office before being submitted to the Ministry's Victoria Accounting Office. This latter Office grouped the invoices, approved a covering cheque voucher form and forwarded these documents to the Office of the Comptroller General for payment approval and preparation of the required cheque.

We reviewed the documentation supporting payments to Agencies, which was filed in the Office of the Comptroller General, together with any other supporting documentation the Ministry could supply. We found that:

- documentation to support amounts charged on Agency invoices was frequently insufficient and often totally lacking; and

- the invoices did not always clearly describe the services provided.

We also found that the Ministry Accounting Office did not:

- determine that there was adequate support for the transaction before approving it for payment;

- verify amounts charged by Agencies for fees and commissions; and

- ensure that full credit was received from Agencies for prepayments made.

In essence then, the Ministry regularly processed Agency invoices for payment without determining the accuracy or propriety of the charges.

DUPLICATE PAYMENTS AND OTHER OVERPAYMENTS

During this audit we found 25 instances of duplicate payments, which together with other overpayments, totalled $26,794. We advised the Ministry of these transactions and $26,099 has either now been repaid to the Province or has been agreed to by the parties concerned. The Ministry expects to recover all of the amounts not yet received.

The duplicate payments identified are listed in Appendix "A" together with information concerning their authorization and processing. These duplicate payments occurred in 15 different ways.

Duplicate payments arose in this Ministry due to the numerous types of systems deficiencies present. Appendix "A" indicates that frequently each payment was authorized by a different person. Often this person was not the recipient of the goods or services. Therefore the person authorizing the invoice could not be expected to know whether the goods or services had been received or whether the invoice had been previously paid. The Accounting Department's check to see if the invoice had been previously processed was also hampered because invoices were frequently coded to different accounts.

The practice of routing invoices through Agencies for payment also contributed to the incidence of duplicate payments. In these cases Ministry personnel were hindered in determining whether an invoice had been previously paid because they did not necessarily know either the payee or the amount. For example the original payment could have been paid directly to the supplier, or it could have been paid through one of the Agencies. If routed through an Agency for payment, that payment would have included an unknown amount to cover fees or commissions.

Identification of duplicate billings was further complicated by the lack of supporting documentation provided with Agency billings. Even when it appeared that an invoice might already have been processed, lack of supporting documentation precluded Ministry personnel from clearly identifying the charge and thus matching it with items which might have been previously paid.

In addition to duplicate payments we noted the following transactions with Agencies which resulted in overpayments.

- Two progress billings of $1,800 and $1,200 respectively were billed to the Ministry by Agency "A" to be applied against future costs incurred on a promotion. Only $1,200 was deducted from the final billing. The net effect was an overpayment by the Ministry of $1,800.

- Agency "C" prebilled $9,780 to Agency "A" which in turn billed this amount plus commission to the Ministry. Agency "C" offset expenses of $7,390 against this prepayment. The remaining credit balance of $2,390 was not followed up by the Ministry and remained as an amount owing to the Province.

- We also found credit balances occurring over several years in other accounts maintained by Agency "C". From time to time the Agency had advised the Ministry of amounts owing to the Province but no action was taken to reclaim these funds. Over time the Agency transferred $5,058 of these balances to its own fee income.

CASH OBTAINED OUTSIDE THE REGULAR SYSTEM

Ministry employees occasionally obtained cash from Agencies. The Ministry did not maintain a record of these transactions and those receiving the cash were not required to account for the use of these funds.

The procedure described to us by Agency "A" involved the withdrawal of cash on a prenumbered cash voucher which would be signed by an employee of the Agency. We were told that the cash would have been given to an employee of the Ministry. The cash voucher together with a letter of authorization or receipt signed by the Ministry employee was then to have been provided as support for the Agency's billing to the Ministry.

Our review of documentation supporting the Ministry's payments to the Agency indicated that cash vouchers were not always provided and were seldom supported by a letter of authorization or by a receipt signed by an employee of the Ministry. Even where cash vouchers were found they did not always identify the ultimate recipient of the funds.

Where cash was obtained from Agencies the Ministry usually paid a commission of 17.6%. Where two Agencies were involved double commissions were charged.

Since the foregoing transactions were processed through Agencies, the Ministry's accounting records did not reflect the person receiving the funds, the amount received, or the purpose for which the funds were expended.

BANK ACCOUNTS MAINTAINED OUTSIDE THE GOVERNMENT ACCOUNTING SYSTEM

The Financial Administration Act requires that all government bank accounts be authorized by the Minister of Finance. We found that Agency "C" maintained two unauthorized Ministry of Tourism bank accounts. An employee of the Ministry and an employee of the Agency were signing officers on these accounts.

Deposits to these bank accounts and expenditures from them were not reflected in the Ministry's accounting records. In addition these expenditures were not authorized by vote of the Legislative Assembly.

Tourism in Trust - Chequing Account

This account was established to record registration fees received from individuals and companies for attendance at a tourism development seminar. Deposits commenced in October 1980 and ultimately amounted to $45,810. During the next few months seminar expenses were paid from the account. In February 1982 the balance in the account, $5,446, was transferred by the Agency to its own bank account and was used to pay costs for another Ministry project.

Tourism in Trust - Savings Account

We are advised by the Agency that funds in this bank account represented concession income earned on the Royal Hudson train. The account was closed in December 1982 and the balance of $5,192 was deposited in the Agency's current account and credited to its fee income. The Agency agrees that these are Provincial funds. The Ministry is reviewing this matter to determine the amount that should be recovered.

AVOIDANCE OF REQUIRED APPROVALS BY SUBDIVISION OF DISBURSEMENTS

Government policy and procedures with respect to hospitality are established by directives of Treasury Board. Those applicable to the period under review were contained in TBD 10/81 dated 20 May 1980. This Directive specified that functions with associated hospitality costs estimated to be in excess of $2,500 must be approved in writing by Treasury Board before the function takes place.

During the 1982 fiscal year the Ministry of Tourism hosted functions which involved hospitality costs in excess of $2,500 without obtaining Treasury Board approval. To effect payment of these costs the Ministry submitted subdivided accounts from suppliers for payment, thereby circumventing control systems maintained by the Office of the Comptroller General.

Since these split billings were submitted for reimbursement at different times, the staff performing the normal review for proper authorizations at the Office of the Comptroller General were not aware that the event had an aggregate cost in excess of $2,500 and accordingly required Treasury Board approval.

QUESTIONABLE ALLOCATION OF EXPENSES IN THE ACCOUNTING RECORDS

All Ministries are required to follow the account coding system which was established to provide a uniform classification of accounts for budgetary control and financial reporting purposes. Under this system each expenditure is grouped for accounting and reporting purposes with other expenditures of a similar nature. Accordingly, all travel expenses should be charged to the Travel expense code.

In the Ministry of Tourism we found many travel expense items incorrectly coded to other expense categories. The following are examples.

- Airfare, accommodation and ground transportation for an employee's overseas trip were coded to Professional and Special Services.

- An employee's complete travel voucher was coded to Professional and Special Services.

- Hotel accommodation for a Ministry official was coded to Office Expense.

- Airfare and travel expenses for an employee were coded to Advertising and Publications.

- A car rental charge incurred during an employee's trip was coded to Rentals - Outside Suppliers.

- Accommodation and meals for an employee were charged to Grants, Contributions and Subsidies.

Miscoding was not restricted to travel. For example, we found that purchases of salmon for promotional purposes were recorded in three different account categories: Advertising and Publications, Materials and Supplies, and Rentals - Outside Suppliers.

When the Ministry used Agencies to process transactions that it should have processed itself (Page 12) miscoding also occurred. This is so because all items processed in this manner were recorded as Advertising and Publications expenses regardless of their nature. Whenever travel expenses for non-marketing personnel were involved, incorrect coding of the expense also meant that the wrong vote was charged.

INCORRECT RECORDING OF EMPLOYEE AND SUPPLIER FINANCIAL INFORMATION

A "Schedule of Payments" is published each year as part of Volume II of the Public Accounts. This schedule purports to show all travel expenses of ministers and employees, and all payments to suppliers in excess of $500. These costs are accumulated in "T" accounts for travel expenses, and in supplier accounts for other payments.

"T" Accounts

In our Annual Report for the year ended 31 March 1982 we reported that the travel information shown in Volume II for individual employees "was not necessarily either complete or accurate." In the Ministry of Tourism there were extensive misallocations of employee travel expenses (Page 28) which invariably resulted in these items not being included in employee "T" account balances. These findings confirm those noted in our Annual Report: that travel information contained in Volume II of the Public Accounts is inaccurate and misleading.

Supplier Accounts

In order to accumulate payments made to suppliers a unique account number is assigned to each supplier. However,

because of the following inconsistencies, figures shown for payments to suppliers with respect to the Ministry of Tourism are not correct.

- Individual suppliers were assigned more than one supplier number.

- One supplier number was used for two or more suppliers.

- Employee travel and related expenses were coded to supplier numbers.

In cases where the Ministry arbitrarily processed transactions through Agencies which it should have processed itself (Page 12), the actual supplier of the goods or services was not shown in the records. Instead the records showed the Agency to which the payment was made.

In view of the inconsistencies now noted with respect to supplier numbers for the Ministry of Tourism, we believe that the information shown for suppliers in Volume II of the Public Accounts is not reliable.

APPENDIX A

SCHEDULE OF DUPLICATE PAYMENTS

EXPLANATORY COMMENTS

- The Amount($) column shows the amounts paid by the Ministry. It includes any commissions or fees added by the Agencies and any overdue interest.

- The Account column shows whether payments were coded to the "same" or "different" accounts.

- The Authorization column shows whether payments were authorized by the "same" or "different" persons.

- The Document Processing Path shows the route the documents took up to the point of payment. The following key was used:

  A - AGENCY A

  B - AGENCY B

  C - AGENCY C

  S - SUPPLIER

  E - EMPLOYEE

  M - MINISTRY

  H - B.C. HOUSE

SCHEDULE OF DUPLICATE PAYMENTS

	AMOUNT($)	DESCRIPTION	ACCOUNT	AUTHORIZATION	DOCUMENT PROCESSING PATH (→)
SUPPLIERS					
1. SAME INVOICE TWICE	72.65	Car Rental	Same	Different	S→M
	72.65	"			S→M
"	349.68	Car Rental	Different	Different	S→M
	349.68	"			S→M
"	28.70	Car Rental	Different	Different	S→M
	28.70	"			S→M
"	119.59	Car Rental	Same	Same	S→M
	119.59	"			S→M
"	60.00	Coffee	Same	Same	S→M
	63.80	"			S→M

SCHEDULE OF DUPLICATE PAYMENTS

	AMOUNT($)	DESCRIPTION	ACCOUNT	AUTHORIZATION	DOCUMENT PROCESSING PATH (→)
SUPPLIERS					
2. DIFFERENT INVOICES FOR SAME SERVICE	118.80	Airplane Ticket	Same	Different	S→M
	59.40	"			S→M
"	90.00	Airplane Ticket	Same	Different	S→M
	90.00	"			S→M
EMPLOYEES					
3. TRAVEL CLAIMS	66.00	Per Diem	Same	One Claim Not Authorized	E→M
	66.00	"			E→M
"	65.95	Per Diem & Car Costs	Same	One Claim Not Authorized	E→M
	65.95	" "			E→M
"	12.20	Per Diem	Same	Same	E→M
	33.33	"			E→M
4. TRAVEL AND HOSPITALITY CLAIMS	20.08	Supplies	Different	One Claim Not Authorized	E→M
	20.08	"			E→M

SCHEDULE OF DUPLICATE PAYMENTS

	EMPLOYEES	AMOUNT($)	DESCRIPTION	ACCOUNT	AUTHORIZATION	DOCUMENT PROCESSING PATH (→)
5.	TRAVEL AND JOURNAL VOUCHER RE ADVANCE	15.48	Meal	Different	Same	E→M
		15.48	"			E→M
6.	HOSPITALITY CLAIMS	66.10	Meal	Same	Same	E→M
		66.10	"			E→M
	"	60.80	Meal	Same	Same	E→M
		60.80	"			E→M

SCHEDULE OF DUPLICATE PAYMENTS

ONE AGENCY	AMOUNT($)	DESCRIPTION	ACCOUNT	AUTHORIZATION	DOCUMENT PROCESSING PATH (⟶)
7. SAME INVOICE	2,813.53	Familiarization Tour			
	2,813.53	"	Same	Different	B⟶M
					B⟶M
"	1,009.95	Film Presentation			
	1,009.95	"	Same	Same	S⟶A⟶M
					S⟶A⟶M
8. SAME ITEM ON MINISTRY INSTRUCTION	906.01	Telephone			
	948.27	"	Same	Same	S⟶M⟶A⟶M
					S⟶M⟶A⟶M
9. DIFFERENT INVOICES	845.15	Printing			
	718.36	"	Same	Same	C⟶A⟶M
					C⟶A⟶M
10. SUPPLIER AND AGENCY INVOICE	340.74	Car Rental			
	405.61	"	Same	Same	S⟶C⟶A⟶M
					S⟶C⟶A⟶M
TWO AGENCIES					
11. SAME INVOICE	8,594.00	German Tour			
	8,694.00	" "	Different	Different	B⟶M
					B⟶A⟶M

SCHEDULE OF DUPLICATE PAYMENTS

		AMOUNT($)	DESCRIPTION	ACCOUNT	AUTHORIZATION	DOCUMENT PROCESSING PATH (→)
	SUPPLIER AND AGENCY					
12.	ONE ITEM SUPPLIER ONCE AND AGENCY TWICE	47.04	Meal	Different	Different	S→C→A→M
		47.04	"			S→M
		47.04	"			S→C→A→M
13.	SUPPLIER AND AGENCY	704.84	Accommodation	Different	Different	S→M→C→A→M
		547.32	"			S→M
	EMPLOYEE AND SUPPLIER					
14.	TRAVEL CLAIM AND JOURNAL VOUCHER (B.C. HOUSE)	419.55	Accommodation	Same	Different	E→M
		748.85	"			S→H→M
	"	311.57	Accommodation	Same	Different	E→M
		748.85	"			S→H→M
15.	EMPLOYEE AND SUPPLIER	208.45	Airplane Ticket	Same	Different	E→M
		208.45	"			S→M
	Duplicate Payments	17,545.43				
	Overpayments	9,248.88				
	TOTAL	$26,794.31				